

**Countywide Community Facilities District
Fresno County, California
Calculation of Annual Appropriations Limit
For the Fiscal Year Ending June 30, 2027
Facilities District No. 2006-01**

Source: Initial appropriation limit provided by MuniFinancial
FY 2026-27 factors were obtained from CA Department of Finance

Procedures: Obtained prior year appropriation, by staff
Applied methodology directed by Section C - Roll Maintenance, CA Accounting Manual
FY 2026-27 factors were obtained from CA Department of Finance

	FACTOR	AMOUNT	
Prior Year (FY 2025-26) Limit		\$ 449,574,978	
Multiplied by Per Capita Cost of Living ratio <i>(California Department of Finance)</i>	1.0495	\$ 471,828,939	
Multiplied by Population Change ratio (Unincorporated) <i>(California Department of Finance)</i>	0.9913	<u>\$ 467,724,028</u>	
Budget Year (FY 2026-27) Limit		\$ 467,724,028	4.04%

Conclusion: Based upon the procedures performed, the above accurately represents the calculation of the Fiscal Year ending June 30, 2027 appropriations limit for Countywide CFD, County of Fresno, California.